

New Legislation

County Treasurers
Conference
August 2012

SEA 109-PL39

Amends IC 5-13-9-5.3
Effective July 1, 2012
Was applicable to CDs only
Applicable to interest bearing deposit
accounts

SEA 191-PL 43

- Investment of Public Funds Effective July 1, 2012
- Adds IC 5-13-9-5.7
- Allows a political subdivision to adopt an investment policy that authorizes the investment of public funds for:
 - More than 2 years
 - Not more than 5 years
- Limits the total investments outstanding

SEA 262 –PL 126

- Effective July 1, 2012
- Repeals IC 35-44
- Relocates and reorganizes chapters under IC 35-44 to new article IC 35-44.1
 - Official Misconduct moved from IC 35-44-1-2 to IC 35-44.1-1-1
 - Conflict of Interest moved from IC 35-44-1-3 to IC 35-44.1-1-4
- Relocates certain codified crimes from IC 5 and moves to the criminal code under IC 35-44.2
- Amends IC 5-13-5-1
 - A person who violates this section is subject criminal prosecution under IC 35-44.2-2-2

HEA 1090-PL 56

- Tax Sale of Real Property
- Effective Upon Passage-3/14/12
- Arrangement for payment of delinquent taxes by taxpayer
- Amends IC 6-1.1-24-1.2
- Allows property to be taken off of certified list with payment arrangement
- Amends IC 6-1.1-25-4
- If property did not sale at tax sale payment arrangement can be made with taxpayer

HEA 1090-PL 56 Continued

- Amends IC 6-1.1-25-2
- Redemption amount now includes
- All taxes, special assessments, interest, penalties and fees on the property that accrued after the sale
- Adds IC 6-1.1-24-15
- The fiscal body of a county may adopt an ordinance authorizing the county treasurer to accept a bid on a tract or an item of real property offered for sale that is greater than or equal to the lesser of:
 - The amount determined under IC 6-1.1-24-5(f)
 - 75% of the gross assessed value of the property as determined on the most recent assessment date

HEA 1090-PL 56 Continued

- Added IC 6-1.1-37-10.1
- County council may adopt ordinance before July 1, 2012
- Would apply after June 30, 2012 until July 1, 2013
- Treasurer to waive all interest and penalties added before January 1, 2012 to delinquent property tax installment or special assessment if:
 - All of the delinquent taxes and special assessments on the property were first due and payable before January 1, 2012 and
 - Before July 1, 2013 the taxpayer has paid
 - All of the delinquent taxes and special assessments and
 - All of the taxes and special assessments that are first due and payable on the property after Dec. 31, 2011 and before July 1, 2013 (and any interest and penalties on these taxes and special assessments)

SEA 147-PL 120

- Adds IC 36-2-9-2.5, IC 36-2-9.5-2.5, and IC 36-2-10-2.5
- Effective July 1, 2012
- Requires training of county auditors and treasurers
- Similar to statutes currently for recorders, clerks and surveyors
- Amends IC 36-2-7-19
- Specifically allows for county elected officials training fund to be used for auditors and treasurers

SEA 147-PL 120 Continued

- Amended IC 6-1.1-22-8.1
- Electronic transmission of property tax statements and other related information
- Person may direct the treasurer or auditor to transmit electronically
- Permission make on form prescribed by DLGF
- Amended IC 6-1.1-22-9.7
- County fiscal body adoption of ordinance to allow monthly payment plan
- Defines payment period

SEA 147-PL 120 Continued

- Amends IC 6-1.1-24-1
- Certification for tax sale
- Adds that the delinquent property tax or special assessments due exceed \$25
- Amends IC 6-1.1-26-5 and IC 6-1.1-37-9
- Interest rate changed to the rate established for excess tax payments by the commissioner of the department of state revenue under IC 6-8.1-10-1
- HEA 1072 –PL 137
- Amends IC 6-1.1-37-11 Effective July 1, 2012
- Clarifies time period for calculation of interest when there is a provisional bill

HEA 1005 –PL 135

- Add IC 3-5-9 Effective January 1, 2013
- Elected Office
 - The executive or a member of the executive body of a unit
 - A member of the legislative body or fiscal body of a unit
- An employee of a unit is considered resigned as an employee when the person assumes an elected office of that unit
- A volunteer firefighter or firefighter under contract that provides fire protection services for a unit may not assume or hold elected office of that unit
- Does not prohibit an employee or firefighter from holding elected office of another unit
- Limited grandfather clause

HEA 1005 –PL 135 Continued

- Nepotism
- Adds IC 36-1-20.2 Effective July 1, 2012
- Establishes minimum requirements regarding employment of relatives
- Unit is to adopt a policy that includes these requirements
- Executive must state in 100R if a policy has been implemented
- Each elected officer of the unit shall annually certify in writing that the officer has not violated this chapter
 - The certification is submitted to the executive of the unit
 - The certification is submitted not later than Dec.31st
- SBOA determines if policy has been implemented
- If not implemented the DLGF may not approve a units budget or additional appropriation

HEA 1005 –PL 135 Continued

- Adds IC 36-1-21 Effective July 1, 2012
- Establishes minimum requirements regarding relatives of elected officials contracting with a unit
- Unit is to adopt a policy that includes these requirements
- Provides disclosure and filing requirements
- Executive must state in 100R if a policy has been implemented
- Each elected officer of the unit shall annually certify in writing that the officer has not violated this chapter
 - The certification is submitted to the executive of the unit
 - The certification is submitted not later than Dec. 31st
- SBOA determines if policy has been implemented

SEA 293-PL 157

- Amends IC 6-4.1-5-1.1
- Phase out of Inheritance Tax
- Replacement amount based on July 1, 2011 distribution
- For fiscal years beginning after June 30, 2022 a county is not entitled to an inheritance tax replacement

SEA 193-PL 90

- Effective January 1, 2013
- Amends IC 3-8-1-33
- A candidate for local office must file a statement of economic interest
- Adds IC 3-8-9
- Provides details on the statement of economic interest

SEA 115-PL119

- Adds IC 1-1-3.5-8
- Specifies that changes in population parameters in legislation enacted during the 2012 regular session take effect April 1, 2012.
- Substitutes names for population parameters in various statutes

HEA 1003-PL 134

- Open door law
- Amends IC 5-14-1.5-3, IC 5-14-1.5-3.5 and IC 5-114-1.5-4 effective January 1, 2013
- Participation of member of governing body in a meeting by electronic means
- Amends IC 5-14-1.5-5 effective July 1, 2012
- Notices by electronic means
- Adds IC 5-14-1.5-7.5
- Penalties for:
 - Failing to give proper notice of a regular meeting, special meeting or executive session
 - Taking final action outside a meeting
 - Participating in a secret ballot during a meeting

HEA 1003-PL 134 Continued

- Access to public records
- Amends IC 5-14-3-3
- Within a reasonable time after the request
- Adds IC 5-14-3-9.5
- Provides for civil penalties:
 - Denying records request when
 - Public Access Counselor instructs to do so in advisory opinion and
 - Specific intent to unlawfully withhold
 - Intentionally charges copying fees in excess of amounts authorized
- Effective July 1, 2012
